

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gary Gehm  
DOCKET NO.: 04-23145.001-R-1  
PARCEL NO.: 03-20-426-016-0000

The parties of record before the Property Tax Appeal Board are Gary Gehm, the appellant, by attorney Joanne P. Elliott of the law firm of Elliott & Associates, of Des Plaines, and the Cook County Board of Review.

The subject property consists of a 13-year-old, two-story, frame and masonry, single-family residence containing 2,668 square feet of living area. The subject improvement features two and one-half baths, a fireplace, a basement, and central air conditioning. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on six properties located in the area of the subject property. The properties were 10 to 17 years of age, and are frame, masonry, or frame and masonry construction. Each contained a fireplace, a basement, air conditioning and two full baths. They ranged in size from 2,156 to 3,591 square feet and had improvement assessments ranging from \$11.84 to \$13.91 per square foot of living area. The subject improvement was assessed at \$18.43 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$12.97 per square foot living area.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In addition, assessment data and a description for one property was given. The property is a 16-year-old, two-story, frame and masonry, single-family residence containing 2,363 square foot of living area. It has an improvement assessment of \$19.46 per square foot. On the basis of this evidence, the board of review requested confirmation of the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 5,265  
IMPR.: \$ 34,603  
TOTAL: \$ 39,868

Subject only to the State multiplier as applicable.

PTAB/mmg

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

In this appeal, the appellant provided six comparables properties and the board of review only provided one comparable property. Furthermore, the appellant's comparables numbered 1, 5 and 6 are the most similar in construction, style, age and location to the subject property and had improvement assessments ranging from \$11.84 to \$13.91 per square foot of living area. The subject improvement is assessed at \$18.43 per square foot of living area and is above the range of the most similar properties. Moreover, the board of review's inability to find more than one comparable is evidence of the lack of support for the subject's current assessment.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.